

Amendment No. 3 to HB2371

Sargent
Signature of Sponsor

AMEND Senate Bill No. 2233

House Bill No. 2371*

by deleting Section 9 in its entirety and by substituting instead the following:

SECTION 9. Tennessee Code Annotated, Title 67, Chapter 6, Part 4, is amended by adding the following as a new section:

67-6-4__.

(a) The commissioner of revenue is authorized to require persons selling beer, as defined in § 57-5-101(b), and persons selling tobacco products, as defined in § 67-4-1001(20), to retailers of such beverages or products to file an information report of such sales with the department.

(b) The information report shall contain such information as deemed reasonably necessary by the commissioner of revenue to ascertain the correctness of any tax return or to determine the liability of any person taxable under this part, and may include, but is not limited to, the following information:

- (1) The seller's name and license number;
- (2) The retailer's name, beer permit number if applicable, and sales and use tax account number;
- (3) The retailer's situs code and address, including street address, county, municipality, state, and ZIP code;
- (4) The general type of product sold;
- (5) The dates each type of product was sold;
- (6) The quantity of each type of product sold; and
- (7) The monthly sales total, in dollars, of each type of product sold.

(c) The information report shall be filed electronically in a format specified by the commissioner. In extenuating circumstances, upon written request, the commissioner is authorized to waive such electronic filing requirement.

(d) Notwithstanding subsection (b) or (c) to the contrary, no seller shall be required to change its record keeping system for purposes of this section. If the seller's records do not include all of the information requested by the commissioner, or include the information in a different format than requested by the commissioner, the requirements of this section shall be satisfied if the seller includes in the report all of the requested information that the seller does have, in the format in which the seller ordinarily maintains such information.

(e) The information report shall be filed on a monthly or less frequent basis as determined by the commissioner, but in no event shall the report be due sooner than the twentieth (20th) day of the month following the reporting period. Any seller who fails to provide the information report by the due date is subject to a penalty, not to exceed one thousand dollars (\$1,000), for every month the report is not provided, or part thereof, up to a maximum amount of ten thousand dollars (\$10,000). The commissioner is authorized to waive the penalty, in whole or in part, for good and reasonable cause under § 67-1-803.

(f) Any person selling beer, as defined in § 57-5-101(b), who files the report required by this section, which report contains at least the information required by § 57-6-105(b), shall not be required to file with the department the report otherwise required by § 57-6-105(b); provided, however, that nothing in this subsection shall relieve the seller from filing any report, or copy thereof, with any county or municipality.

AND FURTHER AMEND by deleting Section 11 in its entirety.